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## **FINANCE DEPARTMENT**

### **NOTIFICATION**

The 11th May, 2023

**S.R.O. No. 244/2023** – In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of Section 9, sub-section (1) of Section 11, sub-section (5) of Section 15, sub-section (1) of Section 16 and Section 148 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, do hereby make the following further amendments in the notification of the Government of Odisha in the Finance Department No. 19869-FIN-CT1-TAX-0022/2017, dated the 29th June, 2017, published in the Extraordinary issue No.1143 of the *Odisha Gazette*, dated the 29th June, 2017 bearing **S.R.O. No. 305/2017**, as amended from time to time, and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No. 18041-FIN-CT1-TAX-0001/2022, dated the 18th July, 2022 published in the Extraordinary issue No.2291 of the *Odisha Gazette*, dated the 18th July, 2023 bearing **S.R.O. No. 487/2022**, namely:–

In the said notification, in the Table, against serial number 9, in item (iii) (b), in the conditions specified in column (5), after the second proviso to condition (2), the following provisos shall be inserted, namely,—

“Provided also that the option for the Financial Year 2023-2024 shall be exercised on or before the 31st May, 2023:

Provided also that a GTA who commences new business or crosses threshold for registration during any Financial Year, may exercise the option to itself pay GST on the services supplied by it during that Financial Year by making a declaration in *Annexure V* before the expiry of forty-five days from the date of

applying for GST registration or one month from the date of obtaining registration whichever is later.”.

[No.14313—FIN-CT1-TAX-0005/2023/F.]

By Order of the Governor

DEBASHISH SAHOO

Under Secretary to Government